डाक-व्यय की पूर्व अदायगी के बिना डाक द्वारा भेजे जाने के लिए अनुमत. अनुमति-पत्र क्र. रायपुर-सी.जी.

पंजी क्रमांक रायपुर डिवीजन



छत्तीसगढ़ राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 42] रायपुर, शनिवार, दिनांक 3 मार्च 2001—फाल्गुन 12, शक 1922

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)

New Delhi, the 3rd February, 2001/Magha 14, 1922 (Saka)

THE TAXATION LAWS (AMENDMENT) ORDINANCE, 2001

No. 2 OF 2001

Promulgated by the President in the Fifty-second Year of the Republic of India.

An Ordinance further to amend the Finance Act, 2000 and the Income-tax Act, 1961.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. (*1*) This Ordinance may be called the Taxation Laws (Amendment) Ordinance, 2001. Short title and commencement.

(2) It shall come into force at once.

10 of 2000. 2. In section 2 of the Finance Act, 2000 (hereinafter referred to as the principal Act),— Amendment of section 2 of Finance Act, 2000.

(*a*) in sub-section (*4*),—

(*i*) in clause (a), for the words "ten per cent." the words "twelve per cent." shall be substituted;

(*ii*) in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(*b*) in sub-section (6),—

(*i*) in clause (a), for the words "ten per cent." the words "twelve per cent.". shall be substituted;

(*ii*) in clause (*b*), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(*c*) in sub-section (*7*),—

(*i*) in clause (*a*), for the words "ten per cent." the words "twelve per cent." shall be substituted;

(*ii*) in clause (*b*), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(*d*) in sub-section (*8*), in the third proviso, in clause (*a*),—

(*i*) in sub-clause (*i*), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(*ii*) in sub-clause (ii),—

(*A*) in item (*A*), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(*B*) in item (*B*), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted.

(*e*) in sub-section (*8*), in the third proviso, in clause (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(*f*) in sub-section (*9*), in the proviso,—

(*i*) in clause (*a*),—

(*A*) in sub-clause (*i*), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(*B*) in sub-clause (*ii*), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted;

(*ii*) in clause (*b*), for the words "ten per cent.", the words "twelve per cent." shall be substituted.

Amendment of the First Schedule.

3. In the First Schedule to the principal Act,—

(*a*) in Part II, under the heading, "Surcharge on income-tax",—

(*i*) in item (*a*), for the words "ten per cent." the words "twelve per cent." shall be substituted;

(*ii*) in item (*b*), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(*b*) in Part III, in Paragraph A, under the heading "Surcharge on income-tax",—

(*i*) in item (*i*),—

(*A*) in sub-item (*A*), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(*B*) in sub-item (*B*), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted;

(*ii*) in item (*ii*), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(*c*) in Part III, in Paragraph B, under the heading "Surcharge on income-tax", for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(*d*) in Part III, in Paragraph C, under the heading "Surcharge on income-tax", for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(*e*) in Part III, in Paragraph D, under the heading "Surcharge on income-tax", for the words "ten per cent.", the words "twelve per cent." shall be substituted.

(*f*) in Part III, in Paragraph E, under the heading "Surcharge on income-tax", for the words "eleven per cent.", the words "thirteen per cent." shall be substituted.

43 of 1961. 4. In section 10 of the Income-tax Act, 1961 (herein after referred to as the Income-tax Act), in clause (*23C*), after the eighth proviso, the following proviso shall be inserted, namely:— Amendment of section 10 of the Income-tax Act.

"Provided also that any amount of donation received by the fund or institution in terms of clause (*d*) of sub-section (2) of section 80G which has been utilised for purposes other than providing relief to the victims of earthquake in Gujarat or which remains unutilised in terms of sub-section (*5C*) of section 80G and not transferred to the Prime Ministers' National Relief Fund on or before the 31st day of March, 2002 shall be deemed to be the income of the previous year and shall accordingly be charged to tax.".

5. In section 12 of the Income-tax Act, after sub-section (*2*) and the explanation thereto, the following sub-section shall be inserted, namely:— Amendment of section 12.

"(*3*) Notwithstanding anything contained in section 11, any amount of donation received by the trust or institution in terms of clause (*d*) of sub-section (*2*) of section 80G which has been utilised for purposes other than providing relief to the victims of earthquake in Gujarat or which remains unutilised in terms of sub-section (*5C*) of section 80G and not transferred to the Prime Ministers' National Relief Fund on or before the 31st day of March, 2002 shall be deemed to be the income of the previous year and shall accordingly be charged to tax.

6. In section 80G of the Income-tax Act,— Amendment of section 80G.

(*a*) in sub-section (*1*), in clause (*i*),—

(*i*) after the words, brackets, figures and letter "or in sub-clause (*iiig*)", the words, brackets, figures and letter "or in sub-clause (*iiiga*)" shall be inserted;

(*ii*) after the words, letter and brackets "or in clause (*c*)", the words, letter and brackets "or in clause (*d*)" shall be inserted;

(*b*) in sub-section (2),—

(*i*) in clause (*a*), after the sub-clause (*iiig*), the following sub-clause shall be inserted, namely:—

"(*iiiga*) any fund set up by the State Government of Gujarat exclusively

for providing relief to the victims of earthquake in Gujarat.";

(*ii*) after clause (*c*), the following clause shall be inserted, namely:—

"(*d*) any sums paid by the assessee, during the period beginning on the 26th day of January, 2001 and ending on the 30th day of September, 2001, to any trust, institution or fund to which this section applies for providing relief to the victims of earthquake in Gujarat.";

(*c*) after sub-section (*5B*), the following sub-section shall be inserted, namely:—

"(*5C*) This sub-section applies in relation to amounts referred to in clause (*d*) of sub-section (2) only if the trust or institution or fund is established in India for a charitable purpose and it fulfills the following conditions, namely:—

(*i*) it is approved in terms of clause (*vi*) of sub-section (*5*);

(*ii*) it maintains separate accounts of income and expenditure for providing relief to the victims of earthquake in Gujarat;

(*iii*) the donations made to the trust or institution or fund are applied for providing relief to the earthquake victims of Gujarat on or before the 31st day of March, 2002;

(*iv*) the amount of donation remaining unutilised on the 31st day of March, 2002 is transferred to the Prime Minister's National Relief Fund on or before the 31st day of March, 2002;

(*v*) it renders accounts of income and expenditure to such authority and in such manner as may be prescribed, on or before the 30th day of June, 2002.".

Amendment of section 234C.

7. In Section 234C of the Income-tax Act, in sub-section (1), after the second proviso, the following shall be inserted, namely:—

"Provided also that nothing contained in this sub-section shall apply to any shortfall in the payment of the tax due on the returned income where such shortfall is on account of increase in the rate of surcharge under section 2 of the Finance Act, 2000 as amended by the Taxation Laws (Amendment) Ordinance, 2001 and the assessee has paid the amount of shortfall on or before the 15th day of March, 2001 in respect of the instalment of advance tax due on the 15th day of June, 2000, the 15th day of September, 2000 and 15th day of December, 2000.".

Instalment of advance tax in case of additional surcharge, payable on 15th March, 2001.

8. Notwithstanding anything contained in the Income-tax Act, the surcharge payable under section 2 of, and Part III of the First Schedule to, the principal Act, as amended by this Ordinance,—

(*i*) in the case of an assessee, in respect of the instalment of "advance tax" paid or payable on or before the 15th day of June, 2000, the 15th day of September, 2000 and the 15th day of December, 2000, shall be payable on or before the 15th day of March, 2001;

(*ii*) in any case in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the Income-tax Act, shall be payable, only where such income-tax is so charged after the date on which this Ordinance comes into force.

"K. R. NARAYANAN,
President.

SUBHASH C. JAIN,
Secy. to the Govt. of India.

Corrigendum

In the Indian Council of World Affairs Ordinance, 2001 (Ord. 1 of 2001) as published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 5th January, 2001 (Issue No. 4) at page 4, in line 9, for "caluse", read "clause".

नियंत्रक, मुद्रण तथा लेखन सामग्री, छत्तीसगढ़ द्वारा शासकीय क्षेत्रीय मुद्रणालय, राजनांदगांव से मुद्रित तथा प्रकाशित—2001.